

Utah State Legislature House Bill 67- Primary Residential Exemptions for Personal Property in Qualified Residential Property (59-2-103):

The 45% primary residential exemption is applied to household furnishings, furniture, and equipment owned by the owner of a dwelling unit that is used exclusively as the primary residence of a tenant. It is the landlord's, not the tenant's, property that is exempt.

1. Residential Property means property used for residential purpose in a primary residence.
2. Residential Rental Property household furnishing, furniture, and equipment qualify for the primary residential exemption under 59-2-103(30)(a) if:
 - a. It is used ***exclusively within a dwelling unit*** that is the primary residence of a tenant.
 - b. Owned by the owner of the dwelling unit that is the primary residence of a tenant.
 - c. The exemption does not include property used for transient residential use (59-2-103(32)(B)(ii)).

Property Code 105 - Furniture & Trade Fixtures Used for Residential Purposes:

Furniture & Trade Fixtures used ***exclusively within a dwelling unit*** that is a primary resident of a tenant. Examples of property include: Furniture (Couches/Chairs), Household Furnishings.

Property Code 205 - Household Machinery & Equipment Used for Residential Purposes:

Machinery & Equipment used exclusively within a dwelling unit that is a primary resident of a tenant. Examples of property include: Microwave Ovens, Refrigerators/Freezers, Washers and Dryers, Window Mount Air Conditioners.

Property Code 285 - Household Equipment Used for Residential Purposes:

Equipment **must** qualify for class 28 AND be used ***exclusively within a dwelling unit*** that is a primary resident of a tenant.